



NOTICE OF PUBLIC MEETING

OREGON BOARD OF ACCOUNTANCY

The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

PUBLIC BOARD MEETING AGENDA

January 22, 2018 at 8:30 A.M.

Morrow Crane Building, 2nd Floor Conference Room
3218 Pringle Rd SE, Salem, OR 97302

1. **PUB 1-00:00:00 CALL TO ORDER /ANNOUNCE RECORDING¹ / ATTENDANCE ROLL CALL**
2. **PUB 1-00:04:00 AGENDA REVIEW AND APPROVAL**
3. **PUB 1-00:05:00 EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h) AND WORKING LUNCH / CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE AND COUNSEL ADVICE**
4. **COMPLAINTS COMMITTEE**
 - A. **PUB 3-00:09:03** Report from January 8, 2018 Meeting
5. **PUB 3-00:09:21 MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
6. **PUB 3-00:28:33 CONSIDERATION OF SETTLEMENT PROPOSALS**
 - A. **PUB 3-00:28:49** & Linda D. Schade & Linda D. Schade CPA / Case #15-023 (Supplemental)
PUB 3-00:44:27
 - B. **PUB 3-00:33:00** Jacolyn C. Wheatley & Jacolyn C. Wheatley CPA LLC / Case #17-023
 - C. **PUB 3-00:35:45** Christopher L. Schellman / Case #16-003
 - D. **PUB 3-00:37:26** Michael W. Nicholls / Case #16-023 (Supplemental)
7. **REVIEW OF BOARD SUMMARY**
 - A. **PUB 3-00:45:25** December 11, 2017
8. **PUB 3-00:46:02 REPORT OF OSCPA**
9. **PUB 3-00:46:54 REPORT OF OAIA**
10. **PUB 3-00:47:26 REPORT OF CHAIR** *Fronk*
11. **PUB 3-00:47:50 REPORT OF VICE CHAIR** *Morris*
12. **PUB 3-00:49:40 REPORT OF TREASURER** *Velure*
13. **PUB 3-00:55:19 REPORT OF EXECUTIVE DIRECTOR** *Fast*

¹ If arrangements can be made for you to participate in all or part of the meetings by phone, you are free to do so. There is no prohibition about participating by teleconference. If there is sufficient advance notice, you may appear by phone for all or part of the meetings. One or more members may be participating by teleconference.

14. NEW BUSINESS

- A. **PUB 3-01:00:09** Consideration of posting final orders on website – no item
- B. **PUB 3-01:07:15** NASBA Executive Director & Legal Counsel Conference March 13-15, 2018 Destin, FL
- C. **PUB 3-01:10:16** NASBA Western Regional June 27-29, 2018 Lake Tahoe, California
- D. **PUB 3-00:03:05** Review of Application for Reinstatement for Kenneth Gustafson – 1:00 p.m.
- E. **PUB 3-01:16:53** Dan Chapman Case #17-060 Compliance with Order

15. OLD BUSINESS

- A. **PUB 3-01:30:37** Policy on Debt Collection – deferred to May *Hunt*
- B. **PUB 3-01:30:40** Policy on Social Media – deferred to May *Hunt*
- C. **PUB 3-01:30:43** Ongoing report to Board on payments received *Fast*
- D. **PUB 3-01:31:44** Division 050 Approval to File Permanent Rules *Fast*
- E. **PUB 3-01:32:58** Board Liaisons for Committees
 - 1. BOACC
 - 2. Qualifications Committee
- F. **PUB 2-00:00:42**, Review of Application for Reinstatement submitted by Darren M. Hall – 11:00 a.m.
PUB 2-00:05:52 &
PUB 4-00:00:14
- G. **PUB 2-00:05:27** Request for Reconsideration to amend minutes from Oct. 19, 2015 Board Meeting

16. QUALIFICATION COMMITTEE

- A. **PUB 3-01:37:30** Report from January 12, 2018 Meeting – supplemental
- B. **PUB 3-01:38:47** Recommendations for Approval from Committee
 - 1. Carrie Williams
 - 2. Yu Liu
- C. **PUB 3-01:41:18** Recommendations for Denial
 - 1. None

17. RATIFICATION REQUESTS

- A. **PUB 3-01:41:31** CPA Certificates/Permits
- B. **PUB 3-01:42:10** Firm Registrations
- C. **PUB 3-01:42:41** Municipal Roster Applications for Board Approval

18. PEER REVIEW OVERSIGHT COMMITTEE

- A. **PUB 3-01:43:10** No meeting held

19. PUB 4-00:01:01 ANNOUNCEMENTS AND ADJOURNMENT (estimated at 3:00 p.m.)

Next Board meeting: May 10-11, 2018 at 8:30 a.m.

ORS 673.015 Statement of public interest in regulating practice of accountancy

The public interest requires:

- (1) The promotion of reliable information used for guidance in financial transactions and accounting for, or assessing the financial status or performance of, commercial, noncommercial and governmental enterprises;
- (2) That persons professing special competence in accountancy or offering assurance as to the reliability or fairness of presentation of such information demonstrate their qualifications to do so, and that persons who have not demonstrated and maintained such qualifications, including public accountancy professionals not in public practice, not be permitted to hold themselves out as having special competence or to offer such assurance; and

(3) That the conduct of persons licensed as having special competence in accountancy be regulated in all aspects of their professional work and that the use of titles relating to the practice of public accountancy that have the capacity or tendency to mislead or deceive the public as to the status or competence of the persons using the titles be prohibited.

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